

	Data Dictionary			
	Dataset Name	C-9A And C-9B Tax Liability By Accounting Period, C And S Corporations		
	Dataset Description	This dataset contains corporate tax statistics based on corporate tax returns. For more information by taxable year, see <a href="https://www.ftb.ca.gov/aboutftb/plans_reports.shtml">https://www.ftb.ca.gov/aboutftb/plans_reports.shtml</a> , Annual Report, Tables C-9A and C-9B.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	row_identifier
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Date Time	Taxable year for which tax returns were filed in time and date format.	Time and Date	year-date_time
4	Corporation Type	C or S Corporation.	Text	corporation_type
5	APE Month	Accounting Period Ending (APE) Month.	Text	ape_month
6	APE Day	Accounting Period Ending (APE) Day.	Number	ape_day
7	APE Year	Accounting Period Ending (APE) Year.	Number	ape_year
8	Returns Reporting Net Income Subject to State Tax	Number of Returns With Corporations Reporting positive Net Income Subject to State Taxation.	Number	returns_reporting_net_income_subject_to_state_tax
9	Percent of Returns Reporting Net Income Subject to State Tax	Percent of Total Returns With Corporations Reporting positive Net Income Subject to State Taxation.	Number	percent_of_returns_reporting_net_income_subject_to_state_tax
10	Corporations Reporting Net Income Taxation	Amount total net income reported by corporation with positive earnings.	Number	corporations_reporting_net_income_taxation
11	Percent of Corporations Reporting Net Income Taxation	Percent of Total Corporations Reporting Net Income Taxation.	Number	percent_of_corporations_reporting_net_income_taxation
12	Corporations Reporting Net Income Tax Assessed	Amount of total tax assessed reported by corporation with positive earnings.	Number	corporations_reporting_net_income_tax_assessed
13	Percent of Corporations Reporting Net Income Tax Assessed	Percent of Total Corporations Reporting Net Income Tax Assessed.	Number	percent_of_corporations_reporting_net_income_tax_assessed
14	Returns for All Reporting Corporations	Number of Returns for All Reporting Corporations.	Number	returns_for_all_reporting_corporations
15	Percent of All Reporting Corporations	Percent of All Reporting Corporations.	Number	percent_of_all_reporting_corporations
16	All Reporting Corporations Net Income Less Net Loss	Amount of net income less net losses reported by all corporations.	Number	all_reporting_corporations_net_income_less_net_loss
17	Percent of Total Net Income Less Net Loss	Percent of Total Net Income Less Net Loss.	Number	percent_of_total_net_income_less_net_loss
18	All Reporting Corporations Tax Assessed	Amount of tax assessed to all corporations.	Number	all_reporting_corporations_tax_assessed
19	Percent of Total Corporations Tax Assessed	Percent of Total Corporations Tax Assessed.	Number	percent_of_total_corporations_tax_assessed

Additional Details

1.
- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.